



# DEPARTMENT OF FINANCE AUDIT DIVISION

AP/AU-6 5/21/87

## STATEMENT OF AUDIT PROCEDURE

ALL UNITS  
PROCEDURE CONCERNING THE REVISED  
CONTACT AND COMMENT SHEET, FORM A-27d (5/86)

### I. BACKGROUND

The Revised Contact and Comment Sheet, Form A-27d (5/86), and the continuation sheet, Form A-27d-1 (5/86) (attached), serve as the official history of an audit. Accordingly, they are particularly valuable when cases are reviewed, either during or after the audit, and when cases are transferred from one auditor to another. Additionally, supervisors will periodically review these forms to ensure that auditors are effectively controlling their inventory of assigned cases. Statement of Audit Procedure (AP/AU-6) provides guidelines for the audit units to use the forms correctly.

### II. PROCEDURE

Auditors must promptly enter on Form A-27d or on the continuation sheet each contact with the taxpayer and each significant action taken (e.g., telephone calls, letters, visits to the taxpayer, office conferences, and the mailing dates of waivers and other forms). Each entry should include the date, the name of the taxpayer or representative contacted, and a detailed description of the action taken.

Periodically, Group Chiefs must review contact and comment sheets to ensure that they are being properly completed and utilized. Group Chiefs may not approve a case which does not include a properly completed A-27d.

The Quality Control Unit will reject the case and return it to the auditor if a case does not include this form. Additionally, Quality Control will issue a negative comment when its review discloses an incomplete form which omits important actions which affected the outcome of the case.